



Trustees' Financial Summary

FY2015-16

Submit ID: 0061-47032793

05 Carbon County

0061 Joliet H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Sheryl Roberts **Phone #:** (406) 962-3541

(Signature)

(Date)

Chair, Board of Trustees: Melvin Stene

(Signature)

(Date)

County Superintendant Jane Swanson-Webb

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
005	State VoEd Agriculture	STATE		
015	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
016	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
025	Interest Income	LOCAL		
030	Medicaid	STATE		State
045	State VoAg 2014-15	STATE		
046	State VoAg 2015-16	STATE		
110	Advancing Agriculture Education Program	STATE		NA
231	Excess Flex Refund	LOCAL		
235	Misc.-Flex Plan Refund	LOCAL		
474	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL		84.126A
720	Town Pump Football Grant	LOCAL		
835	CARL PERKINS 2014-15	FEDERAL		
836	CARL PERKINS 2015-16	FEDERAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	169,370.00	21,667.07	116,725.00	
02	Taxes Receivable - Real and Personal (120-149)	4,844.00	543.00	784.00	
03	Taxes Receivable - Protested (150-159)	117.00	14.00	20.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	33.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	174,364.00	22,224.07	117,529.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	3,599.00	38.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	3,599.00	38.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,961.00	557.00	804.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	36,927.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	128,877.00	21,629.07	116,725.00	
52	TOTAL FUND BALANCE/EQUITY	165,804.00	21,629.07	116,725.00	
53	TOTAL LIABILITIES AND FUND BALANCE	174,364.00	22,224.07	117,529.00	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,190.00	52,910.00	63,768.48	5,036.00
02	Taxes Receivable - Real and Personal (120-149)	128.00			54.00
03	Taxes Receivable - Protested (150-159)	3.00			1.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,093.53	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,321.00	52,910.00	69,862.01	5,091.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			496.50	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			496.50	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	131.00			55.00
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,520.40	
48	Fund Balance for Budget	1,190.00	52,910.00	67,845.11	5,036.00
52	TOTAL FUND BALANCE/EQUITY	1,190.00	52,910.00	69,365.51	5,036.00
53	TOTAL LIABILITIES AND FUND BALANCE	1,321.00	52,910.00	69,862.01	5,091.00

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,227.00			454.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,610.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	23,837.00			454.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	532.00			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	532.00			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	23,305.00			454.00
52	TOTAL FUND BALANCE/EQUITY	23,305.00			454.00
53	TOTAL LIABILITIES AND FUND BALANCE	23,837.00			454.00

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,875.01	27,156.14		9,295.91
02	Taxes Receivable - Real and Personal (120-149)	70.67			2,154.00
03	Taxes Receivable - Protested (150-159)	1.74			52.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,947.42	27,156.14		11,501.91
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	72.41			2,206.00
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,875.01	27,156.14		9,295.91
52	TOTAL FUND BALANCE/EQUITY	6,875.01	27,156.14		9,295.91
53	TOTAL LIABILITIES AND FUND BALANCE	6,947.42	27,156.14		11,501.91

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1.00			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1.00			
53	TOTAL LIABILITIES AND FUND BALANCE	1.00			

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			106,351.00	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			106,351.00	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			106,351.00	
52 TOTAL FUND BALANCE/EQUITY			106,351.00	
53 TOTAL LIABILITIES AND FUND BALANCE			106,351.00	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	283,476.00	0.00
1111	District Levy - Real Property	0.00	286,471.15
1112	District Levy - Personal Property	0.00	1,817.32
1113	District Levy - Heavy Motor Vehicles	0.00	44.51
1114	District Levy - Pers Prop/Mobile Homes	0.00	1,901.82
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,560.00	0.00
1190	Penalties and Interest on Taxes	529.00	482.90
1510	Interest Earnings	790.00	1,561.17
1900	Other Revenue from Local Sources	8.37	0.00
3110	Direct State Aid	528,415.91	530,105.12
3111	Quality Educator	40,458.60	39,223.80
3112	At Risk Student	1,422.73	1,520.75
3113	Indian Education For All	2,733.60	2,714.40
3114	American Indian Achievement Gap	400.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	19,640.25	22,064.01
3116	Data For Achievement	2,010.00	2,600.00
3118	Natural Resource Development	3,765.58	5,951.28
3120	State Guaranteed Tax Base Aid	219,435.05	219,640.12
3444	State School Block Grant	56,339.56	56,339.56
3446	SB96 Block Grant Reimbursement	1,726.63	0.00
3460	Montana Oil and Gas Tax	285.00	305.83
6100	Material Prior Period Revenue Adjustments	4,084.00	1,630.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,172,080.28	1,174,784.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	396,365.00	311,525.00
			2XX Personal Services - Employee Benefits	76,523.00	53,046.00
			3XX Purchased Professional and Technical Services	2,257.00	4,880.00
			4XX Purchased Property Services	2,109.00	5,161.00
			5XX Other Purchased Services	1,401.00	3,737.00
			6XX Supplies and Materials	38,032.00	62,104.00
			7XX Property and Equipment Acquisition	7,054.00	0.00
			810 Dues and Fees	3,047.00	1,336.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	39,570.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	0.00	5,960.00
			3XX Purchased Professional and Technical Services	0.00	500.00
			5XX Other Purchased Services	176.00	0.00
			6XX Supplies and Materials	0.00	513.00
			8XX Other Expenditures	0.00	500.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	38,571.00	0.00
			2XX Personal Services - Employee Benefits	7,572.00	0.00
			6XX Supplies and Materials	2,322.00	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	36,615.00	14,766.00
			2XX Personal Services - Employee Benefits	2,772.00	2,730.00
			6XX Supplies and Materials	2,013.00	3,996.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	33,995.00	23,879.00
			2XX Personal Services - Employee Benefits	5,497.00	6,171.00
			3XX Purchased Professional and Technical Services	1,099.00	3,977.00
			4XX Purchased Property Services	644.00	0.00
			5XX Other Purchased Services	2,754.00	11,864.00
			6XX Supplies and Materials	3,873.00	1,744.00
			8XX Other Expenditures	331.00	6,204.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	71,116.00	78,433.00
			2XX Personal Services - Employee Benefits	7,677.00	24,923.00
			3XX Purchased Professional and Technical Services	0.00	150.00
			5XX Other Purchased Services	1,326.00	638.00
			6XX Supplies and Materials	4,262.00	145.00
			810 Dues and Fees	578.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	23,587.00	18,367.00
			2XX Personal Services - Employee Benefits	1,534.00	2,885.00
			3XX Purchased Professional and Technical Services	4,268.00	4,967.00
			5XX Other Purchased Services	13,974.00	389.00
			6XX Supplies and Materials	3,263.00	988.00
			8XX Other Expenditures	1,054.00	727.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	63,231.00	73,497.00
			2XX Personal Services - Employee Benefits	26,742.00	21,135.00
			3XX Purchased Professional and Technical Services	0.00	2,269.00
			4XX Purchased Property Services	73,231.00	51,589.00
			5XX Other Purchased Services	382.00	979.00
			6XX Supplies and Materials	13,133.00	36,501.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	1,241.00	30.00
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX Personal Services - Salaries		55,977.00	47,389.00
		2XX Personal Services - Employee Benefits		6,486.00	7,308.00
		3XX Purchased Professional and Technical Services		700.00	300.00
		5XX Other Purchased Services		0.00	30.00
		6XX Supplies and Materials		1,496.00	1,248.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		2,160.00	2,112.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX Personal Services - Salaries		0.00	85,159.00
		2XX Personal Services - Employee Benefits		0.00	12,537.00
		4XX Purchased Property Services		137.00	791.00
		5XX Other Purchased Services		0.00	269.00
		6XX Supplies and Materials		1,540.00	1,018.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX Personal Services - Salaries		860.00	19,626.00
		2XX Personal Services - Employee Benefits		1.00	261.00
		5XX Other Purchased Services		0.00	3,541.00
		6XX Supplies and Materials		0.00	104.00
		810 Dues and Fees		0.00	95.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		70,949.00	57,238.00
		2XX Personal Services - Employee Benefits		841.00	552.00
		3XX Purchased Professional and Technical Services		0.00	638.00
		4XX Purchased Property Services		0.00	35.00
		5XX Other Purchased Services		3,637.00	312.00
		6XX Supplies and Materials		23,732.00	11,991.00
		810 Dues and Fees		0.00	2,340.00
		8XX Other Expenditures		5,049.00	0.00
	910 Food Services				
		31XX Food Services			
		1XX Personal Services - Salaries		0.00	11,470.00
		3XX Purchased Professional and Technical Services		0.00	313.00
		5XX Other Purchased Services		0.00	80.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		14,195.00	22,437.73



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,163,381.00</u>	<u>1,171,969.73</u>
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					130,239.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,174,784.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,171,969.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	36,927.00	Less Last Year	4,177.00	(4b)	32,750.00	
					32,750.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					165,804.00	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	39,192.00	32,582.00
	1190 Penalties and Interest on Taxes	69.00	63.00
	1510 Interest Earnings	35.00	185.00
	1900 Other Revenue from Local Sources	77.82	0.00
	2220 County On-Schedule Trans Reimb	19,801.00	19,532.00
	3210 State On-Schedule Trans Reimb	18,295.16	19,532.00
	3444 State School Block Grant	1,395.95	1,395.95
	3446 SB96 Block Grant Reimbursement	219.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79,085.12</u>	<u>73,289.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	45,513.00	34,199.00
			2XX Personal Services - Employee Benefits	5,374.00	3,109.00
			3XX Purchased Professional and Technical Services	812.00	345.00
			4XX Purchased Property Services	7,464.00	8,957.00
			5XX Other Purchased Services	368.00	2,112.00
			6XX Supplies and Materials	9,468.00	7,192.00
			8XX Other Expenditures	155.00	78.00
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	12,950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69,154.00	68,942.00



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					17,281.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,289.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,942.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,629.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	45,366.00	47,125.00
	1190 Penalties and Interest on Taxes	69.00	75.00
	1510 Interest Earnings	502.00	682.00
	1900 Other Revenue from Local Sources	44.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,981.00	47,882.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	48,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	48,600.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	117,443.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,882.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,600.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	116,725.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1.00	7,643.00
	1190 Penalties and Interest on Taxes	0.00	5.00
	1510 Interest Earnings	12.00	35.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13.00	7,683.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	1,500.00	360.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	8,132.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,500.00	8,492.00	

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						1,999.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,683.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,492.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,190.00 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	426.00	593.00
	2240 County Retirement Distribution	164,045.00	104,408.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		164,471.00	105,001.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	70,473.00	49,625.00	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	6,087.00	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	18.00	0.00	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	15,543.00	2,328.00	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,291.00	3,841.00	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,425.00	12,208.00	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	3,064.00	2,885.00	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	9,566.00	11,158.00	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	6,312.00	4,663.00	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	11,909.00	10,198.00	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	13,819.00	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	45.00	55.00	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	68.00	2,695.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,642.00	7,424.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				135,356.00	126,986.00	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					74,895.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					105,001.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,986.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,910.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
015	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,359.99
016	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,736.33
025	Interest Income	
	1510 Interest Earnings	374.85
	1900 Other Revenue from Local Sources	3,134.89
030	Medicaid	
	3355 Medicaid - Miscellaneous	3,185.31
046	State VoAg 2015-16	
	3900 State Career & Technical Ed Entitlement	7,799.00
110	Advancing Agriculture Education Program	
	3270 State - Advancing Agriculture Education	2,000.00
231	Excess Flex Refund	
	1900 Other Revenue from Local Sources	3,700.00
474	Pre-Employment Trans Svs(Voc. Rehab)	
	4740 Pre-Employment Transition Services (DPHHS)	8,750.00
720	Town Pump Football Grant	
	1900 Other Revenue from Local Sources	500.00
836	CARL PERKINS 2015-16	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,827.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,367.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
015	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			1XX Personal Services - Salaries	6,780.46
			2XX Personal Services - Employee Benefits	1,087.84
			6XX Supplies and Materials	1,153.29
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	338.40
			015 Subtotal	9,359.99
016	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			1XX Personal Services - Salaries	5,238.06



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		855.47
			6XX Supplies and Materials		511.71
			810 Dues and Fees		1,131.09
			016 Subtotal		7,736.33
045	State VoAg 2014-15				
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			5XX Other Purchased Services		414.79
			6XX Supplies and Materials		1,451.77
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			6XX Supplies and Materials		1,757.31
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		49.88
			5XX Other Purchased Services		309.96
			045 Subtotal		3,983.71
046	State VoAg 2015-16				
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			4XX Purchased Property Services		47.00
			5XX Other Purchased Services		857.21
			6XX Supplies and Materials		2,186.56
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		106.50
			5XX Other Purchased Services		51.54
			046 Subtotal		3,248.81
235	Misc.-Flex Plan Refund				
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits		181.42
			235 Subtotal		181.42
720	Town Pump Football Grant				
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			810 Dues and Fees		500.00
			720 Subtotal		500.00
836	CARL PERKINS 2015-16				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			6XX Supplies and Materials		4,360.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		85.12
			5XX Other Purchased Services		381.88
			836 Subtotal		4,827.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					29,837.26

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					46,315.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,367.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,837.26 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	1,520.40	Less Last Year	0.00 (4b)	1,520.40
					1,520.40 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					69,365.51 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
015 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,359.99	9,359.99	0.00
016 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,736.33	7,736.33	0.00
025 Interest Income	3,509.74	0.00	3,509.74
030 Medicaid	3,185.31	0.00	3,185.31
045 State VoAg 2014-15	0.00	3,983.71	-3,983.71
046 State VoAg 2015-16	7,799.00	3,248.81	4,550.19
110 Advancing Agriculture Education Program	2,000.00	0.00	2,000.00
231 Excess Flex Refund	3,700.00	0.00	3,700.00
235 Misc.-Flex Plan Refund	0.00	181.42	-181.42
474 Pre-Employment Trans Svs(Voc. Rehab)	8,750.00	0.00	8,750.00
720 Town Pump Football Grant	500.00	500.00	0.00
836 CARL PERKINS 2015-16	4,827.00	4,827.00	0.00
Total	51,367.37	29,837.26	21,530.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 17
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	29.00	3,229.00	
	1190 Penalties and Interest on Taxes	1.00	3.00	
	1340 Fees for Adult Education	740.00	360.00	
	1510 Interest Earnings	11.00	25.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		781.00	3,617.00	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	570.00	697.00
			2XX Personal Services - Employee Benefits	2.00	2.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				572.00	699.00

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						2,118.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,617.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						699.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,036.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	0.00	9,275.00
	1510 Interest Earnings	105.00	146.00
	3260 State Driver's Education Reimbursement	3,792.00	5,410.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,897.00	14,831.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,365.00	7,249.00
			2XX	Personal Services - Employee Benefits	15.00	45.00
			6XX	Supplies and Materials	1,009.00	545.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,389.00	7,839.00

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					16,338.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,831.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,839.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	25.00	(4b)	-25.00
					-25.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,305.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.00	3.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5.00	3.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		1,853.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,853.00	0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	451.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	454.00	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,291.00	0.00
	1111 District Levy - Real Property	0.00	4,177.84
	1112 District Levy - Personal Property	0.00	26.54
	1113 District Levy - Heavy Motor Vehicles	0.00	0.65
	1114 District Levy - Pers Prop/Mobile Homes	0.00	27.92
	1190 Penalties and Interest on Taxes	8.00	6.98
	1510 Interest Earnings	84.00	64.84
	1900 Other Revenue from Local Sources	10.84	0.00
	3281 State Technology Aid	1,190.16	1,157.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,584.00	5,462.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	7,271.00	6,362.44
			4XX Purchased Property Services	4,339.00	0.00
			6XX Supplies and Materials	8,127.00	2,016.75
		21XX	Support Services - Students		
			8XX Other Expenditures	0.00	59.12
		23XX	Support Services - General Administration		
			810 Dues and Fees	0.00	14.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,737.00	8,453.09

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					9,866.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,462.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,453.09 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,875.01 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	108.00	177.00
	1900 Other Revenue from Local Sources	402.92	29.00
	3445 State Combined Fund School Block Grant	4,720.14	4,720.14
	3447 SB96 Combined Block Grant Reimbursement	949.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,181.00	4,926.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						22,230.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,926.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,156.14 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	124,991.00	129,154.00
	1190 Penalties and Interest on Taxes	222.00	211.00
	1510 Interest Earnings	308.00	480.00
	1900 Other Revenue from Local Sources	285.05	0.00
	3120 State Guaranteed Tax Base Aid	14,580.95	8,568.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		140,387.00	138,413.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	115,000.00	120,000.00
			850 Interest on Debt	30,305.00	26,050.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				145,655.00	146,400.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	17,282.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	138,413.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	146,400.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,295.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	165,264.00	170,457.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>165,264.00</u>	<u>170,457.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	155,921.00	192,993.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>155,921.00</u>	<u>192,993.00</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					128,887.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					170,457.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					192,993.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					106,351.00	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	41,162.88	43,207.48
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	85,159.36
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	392,692.00	315,170.09
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	6,240.92	5,014.45
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	494.56	73.00
XX	XXX	26XX	41X Energy Utility Services	40,917.54	24,366.28
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	1,500.00	360.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,202.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,202.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,400.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	27,651.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	66,519.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	47,389.00	8,132.00	0.00	0.00	0.00
280	1XXX	2XX	7,308.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	300.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	30.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,248.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,112.00	0.00	0.00	0.00	0.00
Totals			58,387.00	8,132.00	0.00	0.00	0.00

66,519.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	10,485.00	0.00	0.00	0.00	10,485.00
Buildings	2,673,660.00	0.00	0.00	0.00	2,673,660.00
Machinery and Equipment	450,618.00	0.00	54,680.00	51,727.00	453,571.00
Totals at Historical Cost	3,134,763.00	0.00	54,680.00	51,727.00	3,137,716.00
Depreciation					
Building Accum	771,844.00	-3.00	41,466.00	0.00	813,307.00
Machinery and Equipment Accum	224,491.00	2.00	38,452.00	27,389.00	235,556.00
Total Accumulated Depreciation	996,335.00	-1.00	79,918.00	27,389.00	1,048,863.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,138,428.00	1.00	-25,238.00	24,338.00	2,088,853.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	32,190.00	0.00	0.00
Support Services Staff (22XX)	919.00	0.00	0.00
General Administration (23XX)	165.00	0.00	0.00
School Administration (24XX)	919.00	0.00	0.00
Operations and Maintenance (26XX)	7,277.00	0.00	0.00
Transportation (27XX)	28,205.00	0.00	0.00
Food Service (31XX)	1,378.00	0.00	0.00
Extracurricular (34XX, 35XX)	8,865.00	0.00	0.00
Total Depreciation for FY2016	79,918.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	36,645.00	8,863.00	0.00	0.00	45,508.00	4,551.00	40,957.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	36,645.00	8,863.00	0.00	0.00	45,508.00	4,551.00	40,957.00
Bond(s)							
03/15/2003	650,000.00	0.00	120,000.00	0.00	530,000.00	125,000.00	405,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	650,000.00	0.00	120,000.00	0.00	530,000.00	125,000.00	405,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	135,372.95	22,500.77	0.00	157,873.72
Net Pension - TRS	754,048.00	58,888.87	0.00	812,936.87